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CSR-Washing is Rare: A Conceptual Framework, Literature Review, and Critique

Shawn Pope · Arild Wæraas

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Abstract Growth in CSR-washing claims in recent decades has been dramatic in numerous academic and activist contexts. The discourse, however, has been fragmented, and still lacks an integrated framework of the conditions necessary for successful CSR-washing. Theorizing successful CSR-washing as the joint occurrence of five conditions, this paper undertakes a literature review of the empirical evidence for and against each condition. The literature review finds that many of the conditions are either highly contingent, rendering CSR-washing as a complex and fragile outcome. This finding runs counter to the dominant perception in the general public, among activists, and among a vocal contingent of academics that successful CSR-washing is rampant.

Keywords Corporate social responsibility · Greenwashing · CSR and decoupling · CSR communication · CSR performance · CSR literature review

Many consumers, activists, and academics believe that a multitude of companies are profiting from insincere claims of corporate social responsibility (Mattis 2008). Capturing this view, increasingly, is the expression that many companies are "CSR-washing" (Mattis 2008). As evidence of the prevalence of this view, international surveys demonstrate that most consumers believe that CSR activities are undertaken superficially as the basis for marketing campaigns (Globescan 2010; Kanter 2009). A poll of thousands of Americans, likewise, finds that nearly two in three believe that companies overstate or exaggerate their social obligations in relation to the natural environment (Katz 2008). Among academics, similarly, the idea that CSR-washing is rampant has attracted much attention. Figure 1 shows that in the most recent decade graduate theses and journal articles mentioning CSR-washing have increased in parallel with news articles doing the same in the *New York Times*. Suspicions of CSR-washing have become so prevalent that some academics have gone so far as to assert that false CSR claims are "everywhere" (Alves 2009). Other academics have made less sweeping claims that the perception of widespread CSR-washing, simply, continues to dissuade consumers from buying CSR products and to discourage companies from participating in the CSR movement (Mayser and Zick 1993; Parguel et al. 2011; Wagner et al. 2009).

In this paper, we parse the structure of prevailing CSR-washing claims into five conditions that are necessary for successful CSR-washing. We gather the five conditions from an analytic reading of the CSR-washing academic literature, practitioner documents, and activist discourse. We array the conditions in a path diagram and review the balance of the academic evidence in favor of each condition. Our conceptual framework, which structures the five major sections of our literature review, allows us to narrow our literature review to particular CSR topics (e.g., CSR awareness, CSR advertising, CSR inspection capacity) and then to broaden the discussion to reveal how convergent findings in these narrow academic domains have a much larger significance in the context of research on CSR-washing. Our goal is to provide one of the few academic

S. Pope (✉)
Department of Sociology, Stanford University, 450 Serra Mall, Bldg. 120, Room 160, Stanford, CA 94305, USA
e-mail: spope@stanford.edu

A. Wæraas
School of Economics and Business, Norwegian University of Life Sciences, Christian M. Falsens vei 18, 1432 Ås, Norway
e-mail: arild.waraas@nmbu.no

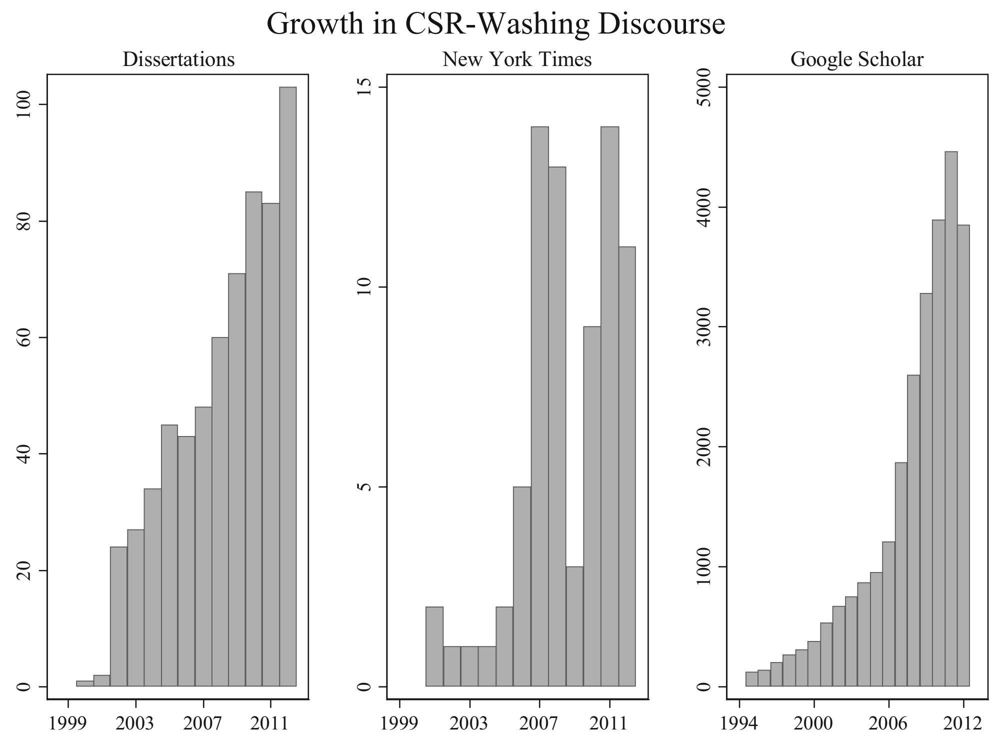


Fig. 1 Growth in CSR-washing discourse. All graphs display the number of articles and dissertations mentioning any of these words "greenwash," "greenwashing," or "greenwasher." The source for dissertation data is a full-text search of Dissertations and Theses Database of Proquest

articles focusing intently on the CSR-washing dynamic, and to produce a piece of scholarship that can orient a growing literature on the conditions that foment CSR-washing.

Our effort to gather, review, and formulate the major claims of CSR-washing discourse is perhaps overdue given that these claims have continued to be tremendously powerful in reforming the CSR movement. CSR-washing discourse, as a whole, questions whether companies can be trusted to respond sincerely and substantively to pressing environmental concerns and to endemic social problems. An assessment of the academic evidence in favor of each of the constituent CSR-washing claims has implications for the debate as to whether the CSR paradigm is fatally flawed or whether it can develop mechanisms to monitor, enforce, and promote genuine CSR activities.

In terms of their effectiveness, CSR-washing claims have wrested a host of policy reforms from government and business. Featuring in the social movement campaigns of watchdog organizations, consumer groups, and activist shareholders, CSR-washing claims have brought about dramatic reforms to international CSR initiatives such as the Global Compact and Fair Labor Code (Clark and Hebb 2005; CorpWatch 2013; Kell 2012; Kim and Lyon 2007; Rumbo 2002). Another indicator of their effectiveness is that CSR-washing claims have compelled governments to respond with new guidelines on CSR advertising (e.g., DEFRA 2011). Finally, CSR-washing claims have been the driving force behind dozens of websites, magazines, and pamphlets whose aim is to educate consumers and to prevent them from being misled by false CSR advertisements (Futerra 2008; Gallicano 2011; Greenpeace 1997; Terrachoice 2007).

Though CSR-washing claims are rampant and have proven powerful, the academic literature on them is still quite fragmented. Indeed, there are few studies on CSR-washing specifically, but many on single aspects of CSR-washing. As we demonstrate in our literature review, some studies assess only the falsity of CSR claims (Boiral 2007; Vos 2009). Other studies address only the intended outcomes of CSR activity, asking whether companies make CSR claims for branding purposes or for intrinsic, moral, or normative reasons (Bansal and Hunter 2003; Delmas and Toffel 2004). Finally, other studies seek to measure only outcomes, asking whether CSR claims, actually, improve company reputations or competitive standings (Margolis and Walsh 2003; Russo and Fouts 1997). One contribution of our conceptual framework is to show how the findings of these various CSR literatures mutually reinforce one another in the context of CSR-washing research.

More specifically, our literature review lends evidence to an emergent and perhaps provocative argument:

Successful CSR-washing is probably much rarer than is commonly perceived by the general public, activists, and a vocal contingent of academics. The literature review features numerous studies that challenge aspects of the popular perception of widespread CSR-washing. To foretell several of these studies, there are two recent monographs that challenge the CSR-demanding portrayal of consumers embedded in CSR-washing discourse. Both of these monographs share the title "The Myth of the Ethical Consumer" (Carrigan and Attalla 2001; Devinney et al. 2010). Both argue that consumer demand for CSR activities has been overstated and that consumers will not pay significant premiums for CSR products. Other studies have argued that CSR-washing is probably a much rarer phenomenon than is perceived by the public because there are an increasing number of avenues by which consumers can monitor CSR performance. CSR rating agencies, watchdog groups, socially responsible investment indices, lawsuits from the competitors of putative CSR-washers, and consumer education schemes in the form of magazines, blogs, and pamphlets are examples. Each of these avenues of CSR monitoring has deepened in the most recent decade and has worked to expose CSR-washers to greater public criticism (Lyon and Maxwell 2011; Parguel et al. 2011). Other studies have argued that CSR-washing is held in check by the very low levels of consumer awareness of CSR claims. Surveys, interviews, and focus groups have shown that consumers are generally unaware of the CSR practices of even their own employers (Du et al. 2010; Kivekäs 2013; Ramasamy and Ting 2004). By integrating these recent, critical literatures into a literature review motivated by a single conceptual framework, we intend to highlight their interdependencies and much larger joint significance.

Terms, Limitations, Scope, and Method

We begin by defining key terms, setting the scope of our literature review, and underscoring the limitations of our mode of analysis. We define CSR with a conventional definition as any "action that appears to further some social good, beyond the interests of the firm and that which is required by law" (Mcwilliams and Siegel 2001, p. 117). We acknowledge that this definition is broad and open to dispute. The definition may refer to corporate actions that limit bribery or increase board diversity, actions that reduce carbon emissions or eschew child labor, or actions that prevent tax evasion or limit executive pay. CSR is increasingly an "umbrella term" for a litany of organization policies, initiatives, and activities (Carroll 1999, p. 279). It is a "polysemous concept" and "multidimensional construct" that cannot be reduced to mere philanthropy or business ethics (D'Aprile and Mannarini 2012, p. 49; Lerner and Fryxell 1988, p. 951). Because of this breadth, "defining the appropriate scope of corporate social obligations remains controversial" (Brammer and Millington 2008, p. 1325) and existing definitions have continued to generate confusion among consumers and practitioners (Esposito 2012). Even so, we tend to agree with the analysis of 37 definitions of Dahlsrud (2008, p. 2), which concludes that "existing definitions of CSR are to a large extent congruent" (for other definitional studies of CSR: Van Marrewijk 2003; Moir 2001; Okoye 2009).

We define CSR-washing as—the successful use of a false CSR claim to improve a company's competitive standing. *Successfully* appears at the beginning of our definition to indicate clearly that we are not concerned with merely *attempted* CSR deception. Even though CSR-washing, in common parlance, may refer to CSR activities that are merely intended to be deceitful, we are concerned in this paper with instances of CSR-washing in which stakeholders are ultimately deceived and dishonest companies ultimately gain competitive advantages. Successful CSR-washing features in our paper because failed CSR-washing, while deserving of attention and scorn, does not as seriously undermine the current CSR paradigm. Stated otherwise, if a company seeks to CSR-wash but is ultimately exposed and punished by consumers, this does not fundamentally challenge the core assumption of the CSR movement that social responsibility can be advanced, monitored, and enforced through private and voluntary means.

Our definition of CSR-washing encompasses many contexts of CSR-washing discourse. Examples are "greenwashing" in the domain of environmental sustainability (Alves 2009), "pinkwashing" in the domain of breast cancer awareness (Lubitow and Davis 2011), and "bluewashing" in the discourse about the Global Compact (Bigge 2004). While we acknowledge that this breadth of CSR-washing discourse illustrates the importance of our subject, we are aware that this breadth makes it very fraught to treat CSR-washing with a single conceptual framework. Even though CSR-washing discourse increasingly occurs at the national and international levels, it still arises in specific forms, in response to particular corporate initiatives and advertising campaigns, and with very particular purposes in each case. Thus, we underscore that the conceptual framework we present in the next section is an ideal-type intended to capture and categorize in a logical format the central themes across many CSR-washing discourses. Our literature review can be read as series of discussion points and as a checklist for scholars interested in whether CSR-washing is occurring in a particular organizational context.

Because of the breadth of CSR-washing discourse, we proceed from here to narrow our literature review for the sake of clarity, consistency, and practicality. We do so in three ways. First, we limit our attention mostly to a specific stakeholder group—consumers. To be sure, companies may use false CSR claims to deceive many other types of stakeholders. These may include regulators, investors, employees, community members, and other stakeholders. Within the space of a single journal article, however, we cannot address these various literatures in depth for each of the five conditions in our framework. Our focus on consumers is also practical: Academic and public interest has been deepest in topics such as consumer CSR advertising, consumer CSR awareness, and consumer CSR purchasing behaviors.

Second, we narrow our literature review to only certain desired outcomes of CSR-washing. In particular, we concern ourselves primarily with whether CSR-washing can increase corporate profitability through increased consumer purchases. We acknowledge that companies may employ CSR-washing to achieve ends that bring about consumer purchases only indirectly. For example, they may make false CSR claims to improve the corporate image (Hooghiemstra 2000; Melo and Garrido-Morgado 2012), attract talented employees (Bhattacharya et al. 2008), forestall strict government regulation (Mcwilliams and Siegel 2001), gain access to capital from socially responsible investors (Clark and Hebb 2005), increase employee job satisfaction (Valentine and Fleischman 2007), raise the stature of corporate executives in the eyes of the community (Kinderman 2011), or offer a concession to activist demands after a corporate scandal (Minor and Morgan 2011; Peloza 2005; Schnietz and Epstein 2005; Werther and Chandler 2005). We focus on consumer purchases because the CSR literature, here too, is the most well developed.

The third way that we narrow our literature review is by focusing on the global CSR domain. We give priority, where we are able, to surveys of consumer behavior that are international and to studies of CSR initiatives that are global, such as the Global Compact, Global Reporting Initiative, Fair Labor Code, and Carbon Disclosure Project. Given that the CSR movement has become truly global in recent years, this focus has become more and more appropriate. Focusing primarily on the international literature allows us to give more weight to CSR studies that are the most generalizable across cultures and social contexts.

Finally, we discuss the specifics of how we constructed our conceptual framework. Our starting point was a broad search of scholarly databases (i.e., Google Scholar, Jstor, and Proquest) for the terms "CSR-washing," "greenwashing," "pinkwashing," "bluewashing," and "decoupling" and "corporate social responsibility." Initial search results revealed the need to include additional synonyms for CSR-washing, specifically the phrases "public relations invention" (Frankental 2001, p. 18),"window dressing" (Weaver et al. 1999, p. 539), "ceremonial behavior" (Boiral 2007, p. 127), "lip service" (Middlemiss 2003, p. 356), "green spin" (Alves 2009, p. 1), and "corporate hypocrisy" (Wagner et al. Wagner et al. 2009, p. 77). We also searched the websites of leading journals in sociology and management (e.g., the *American Journal of Sociology*, *American Sociological Review*, *Academy of Management Journal*, *Academy of Management Review*, and *Administrative Science Quarterly*, and several specialty journals on CSR, including the *Journal of Business Ethics*, and *Business and Society*). The results revealed that there are few academic articles focusing exclusively on CSR-washing. Rather, most academic articles mentioned CSR-washing as a related issue to a more central topic, generally CSR awareness, advertising, implementation, performance, or reporting.

Given the lack of studies focusing exclusively on CSR-washing from an academic standpoint, we also searched for CSR-washing activist discourse and practitioner documents. Our starting point was a query of public search engines (Bing and Google) for the same key terms mentioned earlier in this section. This search yielded thousands of CSR-washing materials, which we reduced to those produced by social movement organizations with a history of operations of more than 5 years. For greenwashing, for example, the documents yielded numerous greenwashing detection kits (e.g., produced by Futerra, Greenpeace, and Terrachoice), announcements of "greenwashing awards ceremonies" (e.g., by Corpwatch, Greenpeace, Greenwash Gold), and a dedicated greenwashing website with numerous postings, links, and files from Greenpeace (http://stopgreenwash.org). For bluewashing, for example, we found a dedicated activist website "Global Compact Critics," which has produced over 200 articles in last 15 years.

Perusing these documents alongside the academic research, we observed that nearly all sources formulated the core logic of CSR-washing along very similar lines. There was the basic idea that corporations (not non-profits, universities, or governments) make CSR statements falsely for the purpose of gaining financial benefits, generally through the mechanism of higher reputation or more favorable images. Financial benefits were awarded by CSR-demanding audiences, generally consumers but sometimes regulators (hardly ever employees). In the next section, we discuss how we arrayed this core idea into a larger and logically coherent framework which we reviewed against the balance of the academic evidence.

Conjoint Framework and Scoring Methodology

Having discerned a core structure of CSR-washing discourse, we returned to the academic literature to gather quantitative evidence. We discovered that the academic literature on CSR-washing clusters into a half-dozen research areas: CSR adoption, CSR implementation, CSR advertising and communications, CSR performance evaluation, consumer awareness, and consumer behaviors. Through a close reading of these literatures we arrayed their connections in the format of a path diagram. Figure 2 displays the five conditions that the academic literature suggests enables or indicates CSR-washing:

(1a) Consumers desire CSR activity;
(1b) Consumers will support CSR activity through purchasing behaviors.
(2a) Firms advertise their CSR practices to consumers;
(2b) Consumers are, actually, aware of firm-level CSR advertisements.
(3) Firms do not put into practice the advertised CSR activities.
(4a) Consumers *can* observe firm-level CSR performance;
(4b) Consumers *do* observe firm-level CSR performance.
(5) Consumers award reputation and patronage for CSR statements alone; they are not, rather, deeply skeptical and dismissive of CSR statements.

In addition to the five conditions, the path diagram includes also an implication:

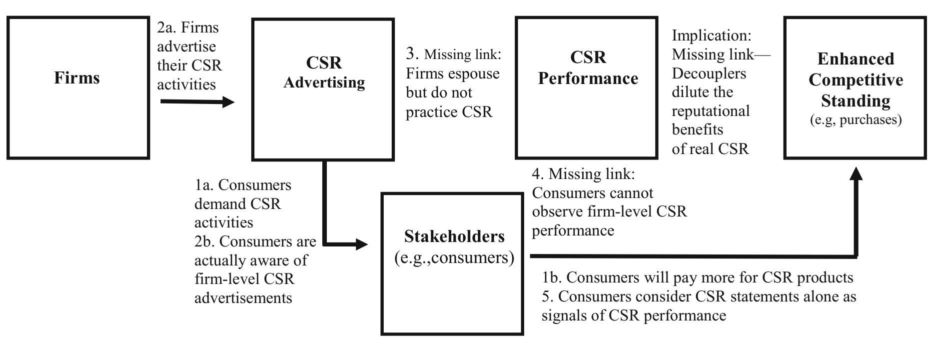
(I) CSR-washing firms receive the same reputational benefits as sincere implementers. This is because consumers value CSR activity, are aware of CSR advertisements, and value CSR advertisements alone, but cannot separate true CSR advertisements from false.

This conceptual framework is helpful for two reasons. First, it is an explicit framework. CSR-washing studies too often operate from unstated and thus unquestioned assumptions. For example, consumer awareness of firm-level CSR activities is a frequently unstated assumption (number 2b above). Researchers have argued, for example, that participation in the Global Compact (the largest CSR membership initiative in the world) enables firms to "bluewash" consumers. Yet researchers have overlooked the fact that very few consumers are aware of the initiative and that the Global Compact places heavy restrictions on the use of the Global Compact logo on corporate advertisements. We hope that an explicit, enumerated framework will prompt researchers to engage in a more methodical analysis of their underlying assumptions.

The second reason the path diagram is useful is that it illustrates that CSR-washing is a complicated outcome that requires the joint occurrence of numerous conditions. Each condition in the diagram, one could argue, is necessary but not sufficient to obtain CSR-washing. In general, according to our literature review, because there are numerous CSR-washing conditions that are highly doubtful at the international level for leading CSR initiatives, the probability of a global pandemic of CSR-washing is probably smaller than is popularly perceived.

Table 2, above, displays a brief summary of our literature review findings. We make two comments here. First, we explain how we categorized the academic evidence for and against each CSR-washing condition. We categorized each literature into one of five groups. Literatures with strong, consistent evidence for a particular condition were assigned into the category of "strong evidence" (or conversely "weak evidence"). Two other literature categories emerged. Some literatures had "strong evidence with crucial moderating conditions" (or conversely "weak evidence with crucial moderating conditions"). One example is the consistent evidence that consumers will pay a premium for CSR products; but that this premium, in actuality, is rather small. We assigned to the remaining category the literatures that did not present consistent or strong evidence. These literatures tended to have incommensurable findings or mixed evidence. For example, for the question whether consumers accept CSR statements alone as indicators of CSR performance, there are two literatures with conflicting evidence. The survey literature showing high consumer skepticism directly contradicts the field-experiment literature showing positive consumer responses to false and manipulated CSR advertisements. We make note of these contradictions by scoring these sub-literatures separately or by scoring the entire condition as having mixed evidence.

Fig. 2 CSR-washing path diagram



Finally, in the second column of Table 2, we underscore that our literature review provides support for only some conditions. For example, the balance of the literature supports condition 1a. That is, consumers worldwide generally demand greater CSR activity. If this is indeed the case, a large base of CSR-demanding consumers means that there is a large base of potential consumers to deceive with false CSR advertisements. All else equal, this would make CSR-washing more, not less likely. By contrast, other lines of evidence give less support to the possibility of rampant CSR-washing (i.e., 4a, 5). Thus, the argument that CSR-washing is much rarer than is commonly perceived is based on a loose generalization of our literature review, rather than a blanket finding. Finally, we underscore that if CSR-washing is truly a conjoint framework, the lack of support for any condition may present a serious challenge to its prevalence in a particular research domain.

CSR-Washing Conditions

Consumers Demand CSR Activities

For CSR-washing to be widespread, CSR must be in demand by consumers throughout society. By now several decades of survey research show that consumers hold CSR activities in high regard (KPMG 2011; McKinsey 2008). Ninety-six percent, according to a survey of 10,000 in the 10 largest countries by GDP, claim to view CSR-practicing firms more favorably than non-CSR-practicing firms (Cahan 2013). A survey of 2,500 business leaders in 34 economies shows that the "vast majority" engage their companies in CSR activities and that one of the top justifications for doing so is to satisfy consumer demand (Grant-Thornton 2014). A half-dozen other cross-national surveys, differing in targeted audience, sampling procedures, question wording, and survey intent, show that a majority of consumers worldwide have a strong desire for greater CSR activity (Accountability and Consumers International 2007; Globescan 2010; Haski-Leventhal 2013; KPMG 2011; McKinsey 2008; Nielsen 2013). This massive international support for CSR activities (putting aside for a moment whether these activities are real or perceived) means that there is high baseline possibility that CSR statements could be used deceptively in CSR-washing campaigns. Thus, we score condition 1a in Table 2 as "strong evidence."

Consumers Support CSR-Practicing Companies

According to our strict formulation of the CSR-washing dynamic, consumers who supported CSR publically could not be CSR-washed unless they actually purchased CSR products. This section reviews two conflicting lines of evidence on the strength of consumer purchasing support of CSR-practicing companies, the first showing a dramatic growth in the market for CSR goods, and the second questioning whether consumers, in actuality, will pay a significant premium for products made according to CSR standards.

In the first regard, the market for CSR goods has grown dramatically in recent decades. Clear evidence of this growth is the increase in Fair Trade labeling. As "the most widely recognized ethical label globally," the Fair Trade label tends to appear on products that have been produced in developing countries and sold in developed countries (Fairtrade 2013, p. 3). Products bearing the label are certified to meet international standards related to transparency, sustainability, fair pricing, and labor practices. More and more products have carried the label since 1997, when the certification procedures were standardized across numerous monitoring bodies. Certified products now include coffee, tea, wine, bananas, chocolate, flowers and plants, herbs and spices, honey, rice, footballs, and sugar. Other metrics of growth are the number of countries selling Fairtrade products, which has grown to 125 in the past year, and the number of farmers and workers associated with the Fairtrade program, which increased in the past year to approximately 1.4 million (Fairtrade 2014). Finally, in each of the past 2 years, annual sales of Fair Trade products have increased 15 %, such that the current market size for Fair Trade products is estimated to be $6.8 billion (Fairtrade 2014).

One could also illustrate the dramatic growth in the size of the CSR product market with reference to the increasing popularity of organic foods (Helga and Kilcher 2009), products made with recycled materials, or products where a percentage of the proceeds is contributed to causes such as breast cancer research, fighting homelessness, or clothing the poor (Gupta and Pirsch 2006; Varadarajan and Menon 1988). Otherwise, one could demonstrate the growth in the CSR marketplace by looking beyond products to companies. "Many companies," as noted by Du et al. (2010, p. 15), "go beyond just engaging in CSR causes and products to position their identities wholly in terms of CSR." Well-known examples are Tom's of Maine, American Apparel, Body Shop, and Patagonia. Another example is Whole Foods, for which CSR practices "pervade virtually every aspect of its business, from organic and sustainable sourcing to environmentally sensitive retailing, from devoting at least 5 % of its annual profits to a variety of causes to encouraging community service among its employees on company time" (Du et al. 2010, p. 15).

Even though growth in the CSR market has been widely observed and welcomed, many researchers have noted "the market share of ethical products remains quite low despite high growth rates" (van Doorn and Verhoef 2011, p. 167). Further, many researchers have questioned whether the majority of consumers are willing to pay a large premium for CSR products. Surveys on this score, for example, show that purchasing support for CSR products drops off dramatically as price premiums rise only moderately. According to one survey, for example, 72 % of consumers would not pay more than a 10 % price premium for CSR products (Penn et al. 2010). Another survey shows that only 10 % of Belgium consumers are willing to pay the prevailing 27 % premium for Fair Trade coffee (De Pelsmacker et al. 2005). Moving in the same direction are surveys showing that consumers have little confidence that CSR can be promoted through consumer purchases. According to a global survey, for example, while 93 % of consumers want to see more CSR products, only 22 % believe that consumer purchases can hasten these products into being (Cahan 2013). As a result of these documented gaps between CSR attitudes and CSR purchasing, several researchers have attempted to debunk "The Myth of the Ethical Consumer" (Carrigan and Attalla 2001; Devinney et al. 2010). Other researchers have written articles asking "Why Don't Consumers Care About CSR?" (Öberseder et al. 2011).

The reasons given for the yawning gap between consumer attitudes and purchasing behaviors are myriad. Consumers might proclaim CSR support only because doing so is socially desirable (Öberseder et al. 2011). They might feel disinclined to purchase CSR products because they believe that government legislation is much more effective in promoting social responsibility than consumer activism (Hillard 2007, p. 7). They may live in areas where purchasing products made according to CSR standards is difficult due to availability [such as "food deserts," where there are few stores that sell fair trade groceries (Walker et al. 2010)]. They may refrain from purchasing CSR products because they are confused by the litany of CSR definitions or bewildered by the multitude of CSR labels. On this score, only 45 % of consumers claim to be sure of CSR's meaning and 70 % claim not to have fully understood a CSR advertisement (Cahan 2013; Penn et al. 2010). Finally, there has been some suggestion that the belief that CSR-washing is rampant may lead consumers to refrain from purchasing CSR products because consumers come to "mistrust every CSR claim, no matter how justified" (Futerra 2008, p. 22).

To conclude this section, we score condition 1b as "conflicting evidence" in favor of CSR-washing. The literature on the growth in CSR products has been contradicted by the growing body of literature that questions whether consumers, in fact, are willing to pay significant premiums for CSR products.

Companies Advertise Their CSR Activities

For consumers to reward companies specifically for their CSR-washing claims, consumers must be aware of those claims. Consumer awareness of CSR claims can be gained through many channels, such as word-of-mouth, online searches, news publicity, and other mediums. However, most of the academic research concerns the awareness medium of corporate CSR advertising. The research on the extent to which CSR-practicing firms advertise their good deeds is small and growing. The preliminary conclusion from this literature is that most CSR activities do not result in substantial advertising campaigns. Rather, the literature gives fairly consistent evidence that when CSR advertising does occur it tends to be local or internal.

Before reviewing this literature, we note that mass advertising of CSR activities, to be sure, has grown dramatically in recent years. In Germany, for example, from 2002 to 2007, the number of CSR advertisements in popular business magazines increased by 390 % (Mögele and Tropp 2010). From 2001 to 2010 in the international edition of the *Economist* the number of environmentally themed ads increased from 10 to nearly 45 (Leonidou et al. 2011). In *National Geographic*, the percent of green-themed ads increased ten-fold from 1997 to 2008, from 0.25 to 2.5 % (Ahern et al. 2013). From 2005 to 2009 the dollar value of expenditures on cause-related marketing increased each year, from $1.11 bn to $1.57 bn, as companies aligned themselves with causes as diverse as polar bears (e.g., Coca-Cola), clean energy (e.g., British Petroleum), and homelessness (e.g., Kenneth Cole; IEG 2013). Finally, from 2000 to 2013 the percent of the world's largest 250 corporations producing a sustainability report increased from 35 to a remarkable 95 (KPMG 2011). We consider sustainability reports to be CSR advertisements since they invariably present the corporation in a positive light, are often colorfully designed and anecdotal, and are often released through corporate marketing offices. This rapid growth in mass CSR advertising, no doubt, has increased academic interest in the large-scale CSR advertising campaigns of multinational companies such as British Petroleum (Cox 2008), JPMorgan Chase (Mattila et al. 2010), and McDonalds (Pfau et al. 2008).

Notwithstanding the rapid growth in CSR advertisements, the link between CSR activities and substantial CSR advertising is not well established. This is apparent from a small, growing, and quite surprising academic literature. Several case studies in this literature, for example, begin their analysis with a set of CSR-practicing companies and proceed from there to ask which of the companies will become CSR advertisers. These studies generally find that few of the companies engage in significant CSR advertising. A dissertation, for example, "An Investigation into the

Decision to Communicate CSR Initiatives," which studied five, large, industrially diversified companies in Victoria, Canada, found that only two of the companies engaged in mass consumer advertising, such as through television or print (Nicholson 2007, p. 11). An interview study of executives at the big-four Australian banks concluded that their CSR advertising levels were inadequate: "In order to benefit from their CSR activities, these businesses have to be more active in communicating their activities" (Pomering and Dolnicar 2009, p. 1). A study of the advertising of philanthropic donations of a random sample of 180 British firms, found that 35 % do not advertise their good deeds, with some fearful that "publicizing corporate philanthropy is 'bad form" and that "they will be condemned for commercializing their actions for cynical gain" (Carrigan 1997, p. 45).

Many studies, to be sure, find that companies tend to advertise their CSR practices to local or internal audiences. For example, Nicholson (2007, p. 11) concludes that "All of the participating organizations engaged in differing and varied methods of CSR communication" (though, as mentioned earlier, only two engaged in mass communication). Pomering and Dolnicar (2009) conclude their study by noting that CSR communications are aimed primarily at (1) internal customers, (2) the local branch level, and (3) to "specialists audiences, for example shareholders and financial industry analysts, via their websites and special reports." In interviews with public relations officials at eighty Chinese companies, Wang and Chaudhri (2009, p. 249) find that the top five communications platforms for CSR activities are slanted toward internal audiences, including "company brochures and other publications, company intranet, other internal corporate media, and internet news media." Finally, Bhattacharya et al. (2008, p. 7), in a study of thousands of employees at a major U.S.-based household and personal products company, suggest that CSR awareness might be low because CSR advertisements are often "tucked away in some remote pages of the company intranet."

To conclude this section, local, internal, and limited CSR advertising, all else equal, is less likely to be deceitful. An employee exposed to the CSR advertisements of her own firm, for example, is less likely to be deceived by those advertisements, given that she is much closer to the company's daily practices. Studies of the prevalence of CSR advertising that control for the high levels of CSR adoption, then, challenge the prevailing assumption that CSR activities are undertaken mostly to provide the fodder for mass advertising campaigns. Perhaps more contentiously, these studies call into question whether the bulk of CSR advertisements, which are to local and internal audiences, can be greatly overstated. Given the consistency of this academic evidence, we score these literatures as giving weak support to the widespread occurrence of CSR-washing.

Consumers are Aware of CSR Advertisements

Most claims of CSR-washing make the assumption of high consumer awareness of firm-level CSR advertisements. This assumption may be problematic given that numerous surveys, focus groups, and case studies show that consumer awareness of company CSR advertisements is surprisingly low.

We provide a nearly comprehensive list of these studies in this paragraph. According to a study of fifty individuals in focus groups, "large swaths of consumers do not seem to be aware that by and large most companies engage in CSR initiatives" (Bhattacharya and Sen 2004, p. 14; also see Bhattacharya et al. 2008; Du et al. 2007, 2010; Sen et al. 2006). A case study of India's National Aluminum Company Limited, likewise, revealed that an "alarming 31 % of the employees and 51 % of the public are ignorant [about of the firm's CSR activities, although]… the company has been nurturing CSR since inception" (Tripathy and Rath 2011, p. 53; see also Wigley 2008). Only 30 % of American workers have general awareness of the CSR activities of their own employers, a figure confirmed by two separate surveys (PSB 2009; Ramasamy and Ting 2004). Only 11 % of consumers claim "that they've heard communications about CSR from any company in the past year" (Penn et al. 2010; another survey puts the recall of CSR advertisements somewhat higher at 30 %: Globescan 2010). An article "Are Consumers Aware of CSR initiatives?" concludes that "Results from a qualitative study with bank managers and a quantitative study with consumers indicate that the awareness levels of CSR activities are low" (Pomering and Dolnicar 2009). Only 17 % of Australian consumers, on average, were aware of the philanthropic donations of specific companies in the aftermath of Queensland floods of December, 2010. Only 36 % of Europeans feel informed about the CSR activities of European companies (European-Commission 2013). Fifty percent of British respondents "felt discouraged from considering global warming in their daily life because they feel that there is not enough information about which companies and products are better when it comes to global warming" (Accountability and Consumers International 2007). As a final example, only 5–10 % of Chinese and Australian consumers could state the ethical features of their athletic shoes (e.g., child labor involved in production; acceptable factory conditions), although a majority of these consumers claimed to be reasonably knowledgeable about the non-ethical features (shock absorption; breathability; price) (Auger et al. 2003, p. 289).

These studies, altogether, imply that the channels that are meant to publicize CSR activities, whether they are

CSR advertising campaigns, company webpage announcements, or consumer word-of-mouth, have not produced high levels of consumer awareness of firm-level CSR activities. Given that CSR awareness is a necessary condition for CSR-washing, the evidence suggests that the claims of rampant CSR-washing have been exaggerated. Thus, we score condition 2b as giving weak support for rampant CSR-washing.

Firms Decouple CSR Statements from Practices

CSR-washing requires the decoupling of CSR statements from CSR practices. "Charges of greenwashing," that is, "usually stem from some environmental stance a corporation publicizes without putting its rhetoric into practice" (Vos 2009, p. 674). Likewise, the basis of bluewashing is that the companies making a public commitment to the Global Compact are not "forced to change their ways" (Kell and Levin 2002, p. 26). In this section, we restrict our analysis of the literature on decoupling's prevalence to a systemic comparison of the literatures of two of the earliest and largest global CSR initiatives—the Global Compact and Fair Labor Code. We conclude from this comparison that decoupling is highly prevalent, but that the degree of decoupling depends largely on the initiative's membership requirements.

Before beginning the comparison, we quickly note that the academic literature has produced evidence of decoupling in nearly all global CSR initiatives. There is supporting evidence, for example, for the Carbon Disclosure Project (Kolk et al. 2008), Global Reporting Initiative (Adams 2004), Global Compact (Deva 2006), Equator Principles (Haack et al. 2012), Fair Labor Association (Bloomfield 1999), SA 8000 (La Rosa and Franco 2000), and ISO 14001 (Boiral 2007). However, the literature suggests also that decoupling is not binary, but a continuous and highly contingent outcome (Bromley et al. 2012; Fassin and Buelens 2011; Fiss and Zajac 2006). More specifically, an increasingly common argument in the academic literature is that the degree of decoupling varies widely and systematically according to each initiative's membership requirements.

In this section, we assess this argument for the Global Compact (GC) and Fair Labor Code (FLC) by methodically applying the decoupling framework of Behnam and Maclean (2011). The results of the comparison appear in Table 1. Behnam and Maclean (2011) argue that CSR initiatives are more likely to engender decoupling if they have ambiguous expectations; low costs of adoption and high costs of substantive compliance; few assurance structures; and limited enforcement mechanisms (Behnam and Maclean 2011). As displayed and justified in Table 1, weakness against these factors characterizes the GC much more than the FLC. This weakness, undoubtedly, explains why the GC has received many more decoupling accusations than the FLC. A search of Google Scholar of "Global Compact" and "decoupling," for example, produces nearly ten times as many articles as a search of "Fair Labor Association" and "decoupling" (826 vs. 85). Indeed, one researcher states bluntly "All credible and publicly available data and documentation conclusively demonstrates that the GC has failed to induce its signatory companies to enhance their CSR efforts and integrate the 10 principles in their policies and operations" (Sethi and Schepers 2013).

The divergence in decoupling accusations (which we suspect is due to differences in these initiative's membership requirements) is true even though the GC and FLC are highly similar in many other ways. Both were launched in the same year (1999) and both appear alongside one another in many CSR handbooks (Gilbert et al. 2011; Goel 2005; Hale and Held 2011; Visser et al. 2010). Both are administered by non-profits headquartered in the United States, non-profits that promote standards developed through iterative dialog across numerous stakeholders groups. Both have outsized membership from firms in economically developed nations. These firms voluntarily fund the non-profits and agree to abide by a list of CSR requirements. Both advance exactly ten principles, which in both cases, address labor rights. As the labor principles are both based on the decrees of the International Labour Organization, the substance of the principles are also similar—requiring members to eliminate child labor and forced labor, allow collective bargaining, and forbid discrimination in employment. For instance, one of the ten principles of the GC is "Business should eliminate all forms of forced and compulsory labor." Similarly. the FLC requires "There shall be no use of forced labor, including prison labor, indentured labor, bonded labor, or other forms of forced labor." Finally, whereas the Global Compact requires "the effective abolition of child labor," the FLC requires "No person shall be employed under the age of 15 or under the age for completion of compulsory education, whichever is higher."

In conclusion, the comparison of these two initiatives, both advancing similar principles, but each having divergent membership requirements, illustrates that decoupling is highly conditional on the nature of the CSR policies and initiatives. Thus, while the academic literature finds many instances of policy-practice decoupling in numerous CSR initiatives, we score this condition in Table 2 as having a strong but heavily mediated effect on increasing the potential for CSR-washing.

Consumers (a) can Inspect Actual CSR Performance and (b) do Inspect it

A fourth CSR-washing condition is that consumers do not inspect firm-level CSR performance (as distinct from firm-

Table 1 The decoupling framework of Behnam and Maclean (2011) applied to the Global Compact and Fair Labor Code

Consideration	Fair Labor Code	Global Compact
Clarity of expectations	*High* The 40-page "complete code" is very specific, mandating for example the upper limit of regular and overtime hours (60), the lowest age at which an employee can work (15), the hours of rest a worker must receive in a 7-day period (24). Additional, relatively specific prescriptions cover compensation, factory lighting, toilet facilities, and dozens of other concerns	*Low* The ten principles of the GC are ambiguous because they need to be broad enough to apply to companies in any industry in any nation of any ownership structure. The ten principles amount to four sentences with six semicolons, expressing support for broad internationally decrees related to the environment, labor, corruption, and the environment
Costs of adoption	*High* FLC certification costs $4,000 as a baseline, and an additional $2,000 for each workplace visitation. These costs are the minimum, since a member like Nike may have five or more factories certified	*Low* There is no fee for Global Compact membership. CEO's must sign a letter of commitment to the ten GC principles. Thereafter the company must submit an annual progress
Costs of substantive compliance	*Medium/high* The costs of compliance should be high for factories in developing nations to change from weak labor supports to strong labor supports	*High* Compliance costs should be higher than the FLC because the Global Compact covers not only labor rights, but also the environment, corruption, and human rights
Assurance structures	*High* The primary assurance structure is random audits, worker questionnaires, and other monitoring tools	*Low* The GC is procedural rather than outcome-based. It does not require implementation, only self-reporting about implementation. There are rather weak provisions for third-party complaints, which are meant only to stakeholder dialogue
Enforcement mechanisms	*Medium* Remedies are suggested for companies who fail audits. Follow up visits are taken to ensure compliance. Very rarely are factories removed from the FLC program	*Medium* Companies who fail to report on the ten principles can be delisted from the initiative

level CSR advertisements or statements). If this condition holds, consumers do not fact-check CSR claims, dismissing ones that are false and rewarding ones that are true. Whether consumers *do* inspect firm-level CSR performance depends logically on whether consumers *can* inspect CSR performance. We discuss the *can* first and discuss the *do* at the end of this section.

Where consumers cannot observe firm-level CSR performance, companies have more freedom to fabricate it. CSR-washing, one this score, is becoming less and less likely with the rise of more and more monitoring schemes that publicize firm-level CSR performance. Specifically, recent dramatic growth in CSR ratings, indices, rankings, certification bodies, watchdog groups, blogs, peer-to-peer monitoring, and sustainability reporting has served to make firm-level CSR performance more visible. These schemes have issued from primarily four stakeholder groups, discussed in turn below.

First are watchdog groups. Several, by now, expose CSR performance through "Greenwashing Awards" (i.e., Corpwatch, Greenpeace, Greenwash Gold). These awards use irony and negative publicity to embarrass companies with the worst CSR performance. Several watchdog groups assist consumers in gaging the quality of CSR performance by publishing CSR-washing detection kits. These kits help the "citizen or journalist distinguish between" CSR advertisements that are "genuine efforts to 'come clean' and cynical, superficial, public relations marketing" (Futerra 2008; Greenpeace 1997, p. 1; Terrachoice 2007). And as a final example, several watchdog groups monitor the CSR performance of companies in global CSR initiatives, such as the FLA Watch (for the Fair Labor Code) and the Global Compact Critics blog.

Second are consumers. They expose false CSR statements, for example, online. One research article shows that consumers have begun to "tweetjack" corporate CSR advertising campaigns. As one instance, consumers flooded the #McDStories account of McDonalds with negative stories about "food poisoning, low labor standards, and animal concerns," although the account was originally "intended to give customers and suppliers a venue to share positive stories about the farmers that produce the ingredients for Big Macs and Chicken McNuggest" (Lyon and Montgomery 2013). Similarly, a study shows that the comments section of news stories is often an active venue for consumers to question the veracity of reported CSR

Table 2 Findings and strength of evidence for each CSR-washing condition

Condition	General finding	Evidence in favor of CSR-washing				
		Weak	Weak evidence, with critical moderating conditions	Conflicting evidence	Strong evidence, with critical moderating conditions	Strong
1a	There is high consumer demand for CSR activity					+
1b	Consumers will pay only small premiums for CSR activities			+		
2a	Most companies do not advertise their CSR practices	+				
	CSR advertising tends to be local, limited, and internal		+			
2b	Consumers have very low levels of awareness of CSR statements	+				
3	The degree of decoupling of CSR statements from CSR practices varies widely by initiative				+	
4a	Consumers can observe CSR performance		+			
4b	Consumers do observe CSR performance					+
5	There is mixed evidence for whether CSR signals alone are accepted as indicators of CSR performance			+		
	a. Consumer surveys	+				
	b. Event history analysis of CSR announcements			+		
	c. CSR advertisements				+	
Implication	CSR leaders and laggards receive the same rewards			+		

activities (Cho and Hong, 2009). On Facebook, as well, consumers have set up pages, for example, to question the sponsorship of British Petroleum of the London 2012 Olympics and to (dis)honor companies in a Greenwashing Hall of Shame. Finally, on websites such as the "Greenwashing Index" of the University of Oregon, consumers have created a platform to post and expose environmentally-themed advertisements that feature inaccurate or misleading claims.

Third are CSR professionals. They have promulgated CSR rating schemes to help consumers adjudge good CSR performance from bad. Indeed, CSR professionals have created over a hundred CSR-related rankings in 39 countries, according to the Reputation Institute database as of June 2014. This growth that has led some observers to espy a brewing "rankings war" in which the rankings providers are forced both to imitate and differentiate from one another (Chatterji and Levine 2008; Reputation Institute 2013; Timbers 2012). Some evidence of this war, as noted by Meyer et al. (2012), is the great overlap in what the CSR rankings assess. There are multiple rankings, for example, on environmental sustainability (e.g., *Forbes*' *Magazine*'*s* Top Ten Green Companies, the *Corporate Knight*'*s* Global 100 Most Sustainable Companies, *Businessweek*'*s* Most Sustainable Companies, and *Working Mother*'*s* Best Green Companies for America's Children). The rankings overlap even on narrow aspects of CSR performance. Three, for example, cover "supplier diversity" (The Top 100 Supplier Diversity Companies for Women of *Professional Women's Magazine*, the Top 10 Companies for Supplier Diversity of *DiversityInc.*, and the Top 50 Corporations for Supplier Diversity of *Hispanic Enterprise*). The competition among CSR rankings has given rise to efforts to "rate the rankers." For example, a recent survey of 850 sustainability professionals in 70 countries has attempted to determine which rankings have the highest credibility among the general public and CSR practitioners (Globescan 2012). In terms of their ability to expose bad CSR performance, the rankings are sometimes assessed as quite effective. One study concludes that "rankings act to deter 'greenwashing' and to encourage virtuous firms to preserve their CSR practices" (Parguel et al. 2011).

The fourth group that publicizes CSR performance is the competition. Companies that are put at a competitive disadvantage by the deceptive CSR claims of fellow industry participants have an incentive to expose the falsity of those claims. Indeed, about 10 % of the complaints submitted to the United Kingdom's Advertising Standards Authority, which disseminates the "Green Claims Guidance," come from the competitors of putative CSR-washers (Gillespie 2008). The airline EasyJet, for instance, challenged a Virgin Train ad in 2007, which stated that carbon dioxide emissions are 75 % lower for train trips than car trips. EasyJet contended that Virgin Train based the reductions on overstated estimates of current train riders, while failing to disclose that its electric trains relied on nuclear energy (Milmo 2007). In the United States the percent of complaints that come from competitors is much higher. One source notes that competitors submit "the large majority" of legal complaints about false CSR advertising (Dahl 2010).

While the academic evidence appears to support the claim that consumers can obtain information on firm-level CSR performance, the evidence is much weaker for whether consumers, actually, inspect CSR performance. Survey evidence, for example, shows that consumers, in general, do not avail themselves of the already extensive information on firm-level CSR performance. A survey of nearly one thousand Americans finds that their ranking of companies by CSR performance and that of a leading CSR evaluation company have a very low correlation (e.g., the "100 Best Corporate Citizens" of *Corporate Responsibility* magazine) (PSB 2009). A survey of global consumers finds that most are unable or unwilling to name even a single socially responsible company (Globescan 2013). Another survey shows that, while 75 % of consumers claimed to be more likely to purchase products after reading CSR information on a corporate website, only 13 % had sought out this information (Penn et al. 2010). A final survey indicates that only 13 % of consumers have read an online CSR report in the past year, although by the year 2011 more than 95 % of the world's largest 250 companies had produced such a report (Chapple and Moon 2005; Lakatos et al. 2011; Penn et al. 2010; Rolland and Bazzoni 2009).

Overall, to conclude this section, the evidence for the questions of whether consumers can and do observe CSR performance is contradictory in terms of the effects on CSR-washing. While consumers currently have a wealth of information on firm-level CSR-performance, many consumers are evidently not utilizing it. Thus, we score conditions 4a and 4b, respectively, as having strong and weak abilities to foment CSR-washing.

CSR Advertisements are Valued in Themselves, Apart from CSR Performance

Consumers unaware of a company's (bad) CSR performance, but aware of a company's (false) CSR statements, could still avert CSR-washing, if these consumers did not accept the CSR statement as a signal of (good) CSR performance. CSR-washing, that is, requires consumers to place faith in CSR statements alone. Stated more cynically, "As long a company can claim that it is complying with some pleasantly named code of conduct, most consumers are likely to be pacified" (Chatterji and Listokin 2007, p. 57).

There are three, somewhat diverging lines of evidence about whether consumers place faith in CSR advertisements alone. First are consumer surveys. These tend to show extreme skepticism about CSR advertisements. For example, one survey finds that only a third of Americans find CSR statements by businesses to be extremely or very credible and another survey shows that only 9 % trust corporate information on climate change (Accountability and Consumers International 2007, p. 23; Hillard, 2007, p. 12). Another survey of consumers in Brazil, Russia, India, and China reveals that the percentage who feel that companies communicate honestly and truthfully about their CSR practices fell in each country in the 5-year period from 2005 to 2010. The fall was especially dramatic in China, from 80 to 40 %.

The second line of evidence concerns consumer reactions to the announcement of a company's participation in a global CSR initiative. Many scholars view participation in these initiatives "as signaling devices for demonstrating positive credentials" (Thijssens 2009, p. 1). The belief is that consumers "look to the CSR initiatives as a guide in determining the CSR performance of a company" (Wright and Rwabizambuga 2006, p. 90). The argument is that consumers who are unable to observe CSR performance may take initiative participation itself as an indication of good CSR performance (Potoski and Prakash 2005, p. 327; also see Alves 2009, p. 237). To address whether participation in a global CSR initiative, alone, improves the corporate standing, a handful of event studies have asked whether firms that join CSR initiatives receive subsequent gains in stock price. These studies isolate the effect of participation alone by restricting the analysis to very small windows of time, generally the first few days after an announcement of participation, well before the associated CSR practices can be put in place. As one example study, Australian firms that released sustainability reports according to the Global Report Initiative guidelines received no abnormal stock returns, and likewise, no abnormal returns occurred for banks joining the Equator Principles, a global initiative for sustainable project financing (Jones et al. 2007; Scholtens and Dam 2007). For the Global Compact, one study finds that European companies received positive returns, although the returns for U.S. companies were negative (Janney et al. 2009). Another study of the Global Compact found that participation increased return on assets, lowered cost of debt, and increased market returns (Kimbro and Cao 2007). Finally, in South Africa, companies that made new announcements of CSR initiatives received higher stock returns (Arya and Zhang 2009). Altogether, we score this body of work as giving mixed evidence of the ability of CSR signals alone to increase customer support. Rather, the literature suggests that the credibility of the announcements of CSR initiatives differs by initiative and national context.

The third and final line of evidence includes laboratory and field studies that attempt to assess consumer reactions to CSR advertisements. Here there is somewhat stronger evidence that CSR advertising signals alone are effective. An example of these studies are laboratory experiments in which researchers measure consumer attitudes toward companies after exposure to manipulated CSR messages (Hustvedt and Bernard 2008; Lee et al. 2012; Wang 2009). This approach controls for actual CSR performance because in many cases there is no performance to observe. This is because the company may be fictitious or because research participants, shown only a corporate advertisement, are not given the time or the supporting information with which to verify the CSR practices. These studies suggest that CSR advertisements have a litany of positive effects on consumer perceptions. CSR advertisements may improve consumer satisfaction, loyalty, and brand equity (Hsu 2011; Wang 2010), enable firms to pioneer new products (Luo and Du 2012), raise firm value (Servaes and Tomayo 2012), increase the willingness of consumers to say positive things about the company (Romani et al. 2012), and restore trust in companies with damaged reputations (Mattila et al. 2010).

Another methodological approach for determining whether CSR advertisements alone can have positive consumer effects is the field experiment. In this type of study, researchers observe consumers in real-world settings after surreptitiously introducing a CSR message into a purchasing environment. Researchers then seek to determine whether this manipulation results in increased sales. The field study isolates the CSR signal from performance because it presents consumers only with unverified or fictitious claims. As one well-known study of this approach, for example, researchers found that hand towels in a New York City department store that had been attached with fake CSR logos outsold similar towels without the logo (Hiscox and Smyth 2006).

We conclude this section by mentioning conditions that moderate the extent to which consumers place trust in CSR advertisements alone. While studies of CSR advertisements demonstrate that consumers are often willing to take CSR claims alone as evidence of good CSR performance, their willingness to do so is often heavily moderated. Studies, for example, show that consumers adjudge CSR advertisements by their specificity, scientific plausibility, and consistency (Mayser and Zick 1993; Wagner et al. 2009). They adjudge them by their congruence with the company identity, sponsored product, or social cause (Trimble and Rifon 2006; Menon and Kahn 2003; Gupta and Pirsch 2006). They adjudge them by the stated duration of support for the CSR activity (Vanhamme and Grobben 2009), whether the claim applies to a product or the company itself (Berens et al. 2005; Menon and Kahn 2003), and the perceived sincerity of the organization (Vlachos et al. 2010). They adjudge them, finally, by whether the CSR claim comes in a report that admits fault (Greenbiz 2003) and whether the claim comes from the company itself or from a third-party (Yoon et al. 2006).

Research on CSR advertisements, then, provides some evidence that consumers place faith in CSR signals alone, while also contradicting the portrayal of the consumer in most CSR-washing accounts—a passive figure who accepts CSR signals at face value. Thus, we score this sub-literature as having a high, but heavily moderated ability to foment CSR-washing.

Implication: CSR Laggards Receive the Same Benefits as Leaders

Perhaps the most pernicious implication of CSR-washing is that under conditions of rampant decoupling, false signaling, and unobservable CSR performance, CSR-washers receive the same financial and reputational benefits as companies that sincerely implement CSR policies and initiatives. As this outcome suggests that firms leach reputation from one another, it is best analyzed within the global CSR initiatives, which have mass participation and a shared reputational benefit among members.

Indeed, scholars of the global CSR initiatives have argued that without "formal mechanisms to screen or monitor corporate practices," all companies in the initiatives may "gain some reputational benefits irrespective of their actual practices" (Wright and Rwabizambuga 2006, p. 91). The argument is that "firms that do not comply are able to reap the reputational benefits of being an adopter of the code, without incurring the compliance costs" (Scholtens and Dam 2007, p. 1311). A test of this argument is whether companies in the same global CSR initiative receive the same reputational and financial benefits controlling for CSR performance. We are aware of no studies that perform such a test. Another test is whether initiative members have worse performance than non-members (a test suggested by Scholtens and Dam 2007). This is an indirect test since it relies on the joint occurrence of "the two types of free-riding" (typified by Gunningham and Sinclair 2007). In the first type, companies with lagging CSR practices come to dominate the initiative rosters, and in the second type, leading companies avoid the initiatives so as not to subsidize their competitors' reputations (Scholtens and Dam 2007, p. 1311). The combined result of these two simultaneous processes is that many companies with weak CSR performance nonetheless enjoy reputational benefits from initiative participation, and secondly, CSR performance becomes increasingly similar across initiative members and non-members.

Quantitative work on whether non-members of global CSR initiatives have better CSR performance than members is deepest in the case of the voluntary environmental management schemes (VEMS). In general, this work tends to argue that the prevalence of freeriding is heavily dependent on the initiative. For example, in the case of the Responsible Care Program, a global VEMS of the chemical industry, there is fairly consistent evidence of freeriding. For example, one study failed to support the hypothesis that "on average, firms that participate in Responsible Care will improve their environmental performance [emit less pounds of pollution] more than nonmembers in the industry" (King and Lenox 2000, p. 172). Another study of the same initiative reached a similar conclusion—"results of no significant difference between participants and non-participants in the reduction of emissions" (Delmas and Montes-Sancho 2010, p. 575). A final study of the same initiative concludes that "These findings show that adoption of a voluntary code of environmental practice does not guarantee that companies follow a uniform set of practices or comply fully with the desired norms" (Howard et al. 1999, p. 281).

Two studies of the Climate Challenge Program, a VEMS developed by the U.S. Environmental Protection Agency, yield the same results—findings of no difference between members and non-members in emissions improvements. One of these studies, in fact, concluded that non-participants, actually, had emissions that were 7.7 % lower (Darnall and Sides 2008; Welch et al. 2000).

However, just as consistent as these VEMs studies, which point to pervasive free-riding, are studies of the ISO 14000, which yield very little supportive evidence. The largest VEMS worldwide, the ISO 14001 requires participants to undergo third-party certification of their implementation of an environmental management system. This environmental management system has been developed through multi-stakeholder dialog among hundreds of International Standards Organizations and national business and societal groups. The finding that the ISO 14001 improves the environmental performance of participants against non-participants is the conclusion of Welch et al. (2002), and has been corroborated by three additional studies—Bansal and Hunter (2003), Potoski and Prakash (2005), and Aravind and Christmann (2011). The takeaway from these free-riding studies and those further above, altogether covering a handful of CSR initiatives, is that free-riding, like CSR-washing more generally, is a highly contingent outcome. Thus, we score the "free-riding" implication as having mixed evidence in support of CSR-washing.

Discussion: CSR-Washing is Rare?

Tomorrow if Microsoft launched a national campaign to increase blood donations, by the end of the week, the term redwashing would have appeared. Undoubtedly it would resonate with consumers, spreading far and wide seemingly irrespective of its truth or falsity. Cynicism about CSR activity, that is, has become almost complete.

This cynicism is often manifest in statements that all, most, or much CSR activity amounts to CSR-washing. This paper has argued, rather, for the complexity, contingency, and perhaps rarity of CSR-washing. The core logic has been that successful CSR-washing requires the alignment of nearly a half-dozen, highly contingent conditions. For example, even if the condition were true that firms tend to decouple CSR statements from practices, such firms still could not successfully CSR-wash if their CSR advertisements did not reach consumers, if consumers could readily verify actual corporate practices, if consumers dismissed the CSR advertisements, if the competition exposed the false advertisements, or if consumers, simply, did not highly value CSR.

While we have presented evidence that the conditions that enable successful CSR-washing cannot be taken for granted, the evidence, at times, has been contradictory. For example, studies showing that consumers desire CSR activity contradict studies showing that consumers will not pay high premiums for CSR products. Again, studies showing that consumers are highly sophisticated in their interpretations of CSR advertisements contradict studies giving a more passive depiction in which consumers, by and large, do not to avail themselves of widely available information on CSR statements and performance.

To resolve some of these contradictions, future work could focus more systematically on individual sites of potential CSR-washing. Whereas this paper, given the state of the existing research, has surveyed very disparate literatures on CSR advertising, awareness, and practice, future work could isolate an individual global CSR initiative, for example, and test whether firms in that initiative have successfully CSR-washed. If firms have attempted to do so but have not been able, where did the attempt break down? Was it because actual CSR practices were exposed to the public? Was it because the public did not place any faith in the company's assertions of high CSR performance? Which of the five conditions was the limiting factor?

Future research, for example, could systematically apply the conceptual framework to the example of the Global Compact, claimed to be the "world's largest voluntary corporate sustainability initiative" (http://unglobalcompact.org). The Global Compact continues to stand accused of CSR-washing. Over a hundred academic articles from the past 2 years alone that mention the terms "Global Compact" and "bluewashing" are stored on the Google Scholar database. None of the articles, however, systematically approach the prevalence of bluewashing in the Global Compact by considering the factors of Global Compact awareness, advertising, performance, signaling, and demand.

We attempt to do so quickly here. For conditions 1a and 1b, which relate to consumer attitudes in favor of CSR and consumer purchases in support of CSR products, the evidence appears supportive of bluewashing in the Global Compact. For example, a survey of U.S. adults shows that "a majority of consumers support the idea of global standards that outline what companies need to do in order to be socially responsible" and that "more than two-thirds feel that knowing a company meets global standards for being socially responsible would be either extremely or very influential if they wanted to buy a product or service from that company" (Hillard 2007, p. 8). Also for condition 3, the evidence is supportive. In a study of 3,000 U.S firms, Berliner and Prakash (2014, p. 1) find that Global Compact "members fare worse than non-members on costly and fundamental performance dimensions, while showing improvements only in more superficial dimensions" (also see Sethi and Schepers 2013).

However, the evidence is much less clear for many of the other conditions. For condition 2a, nearly all studies make the problematic assumption that Global Compact members make their participation known to the general public. However, the United Nations has a strict policy against using the Global Compact logo in corporate advertisements. The logo can never appear, for example, on social media platforms such as Twitter or Facebook or as a graphical element on business cards or company stationary. Moreover, each use of the logo requires written approval from the GC offices. Similarly, for condition 2b, nearly all studies that raise the bluewashing accusation assume that the Global Compact has attained high awareness among the general public. This, as well, is highly doubtful. A recent international survey of graduating students at five hundred MBA schools finds that only 15 % had heard of the initiative, and presumably very few of them could name its principles (Haski-Leventhal 2013). If awareness of the Global Compact is low internationally for MBA students, it is surely lower for the average consumer. Another example of a large global CSR initiative with low public awareness is the Carbon Disclosure Project. Although the Carbon Disclosure Project was successful in getting over 5,500 of the largest firms in the world to disclose their pollution emissions in 2014, the Harvard Business Review calls the initiative the "Most Powerful Green NGO You've Never Heard of" (Winston 2010).

The evidence for condition 4a, as well, undermine the claim of widespread bluewashing. More so than ever, consumers are able to inspect a company's Global Compact performance. Available tools are the "GC Plus" ratings of the socially-responsible research firm MSCI, the Global Compact Critics Blog of the activist group SOMO (which has published 200 blogs in the past 15 years), the content of members' Global Compact reports published on the United Nations website (including whether these reports have been audited by third parties), and numerous other global CSR ratings and performance measures, such as the Dow Jones Sustainability Index, FTSE for Good Index, Global 100 list, and Carbon Disclosure Leadership Index. For condition 4b, there are no studies known to the authors that ask whether consumers actually read Global Compact reports or consult Global Compact ratings schemes. Finally, for condition 5, event studies for whether Global Compact reports are signals to improve the company stock price are scarce and mixed (Janney et al. 2009; Kimbro and Cao 2007). These event studies are certainly much fewer than those, for example, addressing investor reactions to membership in the Global Reporting Initiative (Berthelot et al. 2012; de Klerk and de Villiers 2012; Guidry and Patten 2010; Jones et al. 2007; Moneva and Ortas 2008; Schadewitz and Niskala 2010). Altogether, the systemic application of our conceptual framework to the Global Compact serves to problematize the common accusation that the Global Compact is a significant vehicle of bluewashing.

Given that the evidence in support of widespread CSR-washing is oftentimes shaky, we would argue that the notion that CSR-washing is a major driver of participation in global initiatives such as the Global Compact needs to be considered alongside a litany of other possible drivers. These possible drivers might be divided into those that are instrumental and those that normative. As for instrumental drivers, companies may do CSR to quell stakeholder pressure (McDonnell and King 2013), increase employee morale or commitment (Bhattacharya et al. 2008), attract new employees (Bhattacharya et al. 2008), establish a common corporate culture across increasingly international business units (Barin Cruz and Boehe 2010), forestall more stringent regulation (Vogel 2010), reflect the morality of upper management (Aguilera et al. 2007), appease shareholders (Clark and Hebb 2005), or insure the corporate reputation from scandal (Minor and Morgan 2011).

If instrumental drivers of CSR are ultimately successful and inexpensive, then they are consistent with a business-case for CSR, the idea that CSR practices are justified not only morally but also financially (Carroll and Shabana 2010). The literature on the business-case for CSR, however, has produced mixed evidence for whether CSR practices are actually profitable (see these meta-studies: Margolis and Walsh 2003; Orlitzky et al. 2003). What is becoming increasingly clear in the business-case literature is that the relationship between CSR activities and firm profitability is heavily mediated by other variables (Dixon-Fowler et al. 2012; Wagner 2010). The literature has begun to demonstrate that in order for firms to profit from CSR activities, for example, they need to increase CSR awareness (Du et al. 2010; Pomering and Dolnicar 2009; Wigley 2008), inhibit consumer skepticism about CSR claims (Bigné et al. 2012; Brammer and Pavelin 2006; Pomering and Johnson 2009), and demonstrate high CSR performance (Barnett and Salomon 2006; Guidry and Patten 2010). These are each factors that we include in our conceptual framework to illustrate that they are also important considerations in assessing whether companies are able to CSR-wash consumers. If, according to the business-case literature, profits cannot be assumed to follow from genuine CSR practices, we would argue that they are very unlikely to follow from insincere CSR practices.

As for the normative drivers of CSR participation, these tend to be overlooked by scholars who make CSR-washing accusations. These scholars tend to severely downplay the normative pressures and institutional channels by which CSR practices and CSR understandings have emerged, diffused, and entrenched in recent decades so as to become taken for granted aspects of the modern company's identity and organizational structure (Brammer et al. 2012; Delmas and Toffel 2004; Lim and Tsutsui 2012; Meyer et al. 2012; Shanahan and Khagram 2006). Rather, these scholars tend to separate companies from the societies in which they are embedded and to view their relationships to these societies as hinging on power and reward contests with regulators, consumers, and social movements (Hanlon 2011; Kinderman 2011; Shamir 2004). That is, CSR-washing accusations portray companies as closed, agentic, and instrumentally sociopathic (Bakan 2004; Scott 2002). However, if CSR-washing is less common than perceived, future analysts will have to give greater attention to how culture, history, and social structure delimit the potentials and actualities of CSR-washing. This emphasis is somewhat different from the overriding focus in the prevailing CSR literature on rationality, instrumentality, and profits.

Finally, from a more broadly social constructivist perspective, our argument that CSR-washing is uncommon might encourage more work on the dynamics of CSR-washing as a strategic frame that is used to educate and mobilize audiences. In this paper, we have not treated CSR-washing as a crystallized narrative, but rather as a series of interrelated and falsifiable statements about the world, statements that individually may depart very far from reality. However, we realize that there are strong storytelling dynamics at play. We note that CSR-washing narratives operate by conforming a series of events about corporate CSR practices to a widely recognized plotline, one that has a causal, temporal structure that specifies relevant actors (companies and consumers), antecedents (the public advertising of CSR practices), rising action (deception in CSR claims), and outcomes (undeserved gains in corporate reputation and profits) (Basu and Palazzo 2008; Berger and Luckmann 1967; Dobers and Springett 2010). Future work could analyze CSR-washing as a powerful myth that is used instrumentally to challenge existing power structures. This work could analyze the power of CSR-washing narratives to provoke sympathetic outsiders (regulators, competitors, consumers) to enroll in the cause of promoting genuine social responsibility or to institute a compulsory, legal alternative to voluntary CSR practices (Benford and Snow 2000; Soule 2009). Already some scholars have begun to treat CSR-washing as a narrative whole. For these scholars, CSR-washing narratives fit into a larger discursive context in which they compete for credence with CSR narratives put out mostly by corporations (Ählström 2010). The latter narratives highlight the success of actual CSR implementation or, increasingly, good-faith commitments to such (see the study of CSR narrative dynamics of Haack et al. 2012). In this literature, whether CSR-washing is common or rare becomes a matter of perception rather than of fact.

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